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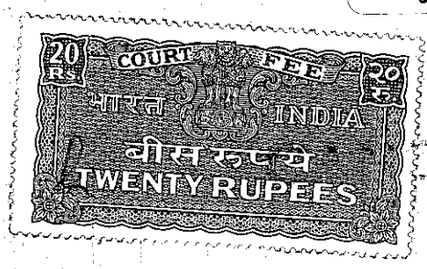

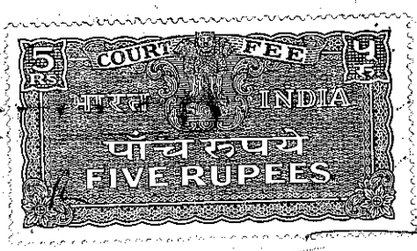

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Division Bench (Civil)
503/91

IN THE HIGH COURT OF MADHYA PRADESH AT JABALPUR.

M.P. NO. 136 / 1990 91

PETITIONER :- Central Automobiles,
Through : Partner Shanker Rao,
Son of Late Shri M.S. Rao,
Mahatma Gandhi Road,
RAIPUR. (M.P.).

V E R S U S

RESPONDENT :- Commissioner of Income-tax,
JABALPUR. (M.P.).

PETITION UNDER ARTICLES 226/227 OF

THE CONSTITUTION OF INDIA.

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(68)

HIGH COURT OF CHHATTISGARH AT BILASPUR

Single Bench : Hon'ble Shri H.L. Dattu, C.J.

Writ Petition No.136 of 1991

PETITIONER : Central Automobile, Through: Partner Shanker Rao, Son of Late Shri M.S. Rao, Mahatma Gandhi Road, Raipur (M.P.)

Vs.

RESPONDENT : Commissioner of Income-tax, Jabalpur. (M.P.)

Petition under Articles 226/227 of the Constitution of India.

Present: None present for the petitioner.

ORAL ORDER
(Passed on 4th May, 2007)

The petitioner is carrying on the business of sale of Jeep Cars, Trailors, Tractors, Pumps and Agricultural Implements at Raipur and is assessed to pay Income-Tax, by the Income-tax Officer (Assessment – I), Raipur, for the assessment years 1971-72 to 1975-76, 1978-79,1979-80 and 1984-85. It appears that the petitioner had filed an application for waiver of penalty under Sections 271 (1)(a) and 273 (c) of the Income-Tax Act, 1961. Those applications have been rejected by the respondent. Being aggrieved by the said action of the respondent in rejecting the applications for waiver of penalty, it is before this Court for the following reliefs: They are as under:

> "(A) To direct the respondent to produce the records of the case;
>
> (B) To hold that the petitioner was entitled to waiver of penalties and interests for the above-said assessment years, in accordance with the provisions of Section 273A.
>
> (C) To quash the order of the Commissioner of Income-tax, (Annexure – G), and to direct him to pass an order waiving the penalties and interests, for the above-said assessment years.
>
> (D) To pass such other order or orders, writ or writs, direction or directions, as this Hon'ble Court deems fit, in the circumstances of the case."

(2) In my opinion, if for any reason, the respondent has rejected the applications filed by the petitioner for waiver of penalties, it has to question the same before the Higher Authority prescribed under the Act. For that purpose, it could not come before this Court for any direction. I do not see any good ground to entertain this writ petition. Accordingly, the writ petition requires to be rejected and it is rejected. Ordered accordingly.

Sd/-
Chief Justice